



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Robert & Judith Rich
DOCKET NO.: 07-05372.001-R-1
PARCEL NO.: 04-32.0-104-016

The parties of record before the Property Tax Appeal Board are Robert and Judith Rich, the appellants, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$9,409
IMPR.: \$55,721
TOTAL: \$65,130**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of masonry construction that contains 2,219 square feet of living area. The subject dwelling was constructed in 1968. Features of the home include a crawl space foundation, two fireplaces, central air conditioning and a 2-car attached garage. The property is located in O'Fallon, O'Fallon Township, St. Clair County.

The appellants contend assessment equity as the basis of the appeal.¹ In support of this argument the appellants submitted copies of photographs and property record cards on three comparables. The comparables consisted of two one-story dwellings and a split-level style dwelling of masonry construction that were constructed in 1964 and 1965. The dwellings ranged in size from 1,236 to 1,838 square feet of above grade living area. The one story comparables, identified as comparables #1 and #3, had either a slab foundation or a crawl space foundation while the split level dwelling had 648 square

¹ On the Residential Appeal form the appellants marked comparable sales as a basis of the appeal but submitted no comparable sales in support of this argument.

feet of lower-level building area. Each comparable had central air conditioning, two comparables had fireplaces and each comparable had a two-car garage that ranged in size from 480 to 540 square feet of building area. The appellants further indicated the subject had 2¼ bathrooms while each comparable had one bathroom. These comparables had improvement assessments that ranged from \$39,198 to \$42,282 or from \$22.80 to \$31.71 per square foot of above grade living area. The subject had an improvement assessment of \$55,721 or \$25.11 per square foot of above grade living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$41,227.

These same comparables had land assessments that ranged from \$8,679 to \$12,023. The subject has a land assessment of \$9,409. Based on this evidence the appellants requested the subject's land assessment be reduced to \$9,016.

The evidence further revealed the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor increasing the assessment from \$62,409 to \$65,130.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject was disclosed. The board of review argued the appellants' comparables do not support a reduction in the subject's assessment. In support of this argument the board of review submitted copies of the property record cards of the appellants' comparables and noted differences from the subject dwelling. On the subject's property record card the board of review stated the dwelling has 882 square feet of basement area. The card itself states the subject has 1,337 square feet of crawl space but does not actually depict any basement area. The board of review asserted that comparables #1 and #3 were on either a slab or crawl space foundation and had fewer features than the subject. It further noted that the split level dwelling has 1,236 square feet of above living area and 648 square feet of basement living area.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend unequal treatment or assessment equity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The Board finds that only two of the comparables submitted by the appellants were similar to the subject in one-story style, comparables #1 and #3. These dwellings were slightly older than the subject being constructed in 1964 and 1965. The subject property has superior features in contrasted to these two properties with 2¼ bathrooms and two fireplaces as distinguished from each comparable having one bathroom and only one comparable having one fireplace. The subject property also has a larger garage with 550 square feet while the two most similar properties have garages with 480 and 506 square feet, respectively. The two most similar properties have improvement assessments of \$41,902 and \$42,282 or \$22.80 and \$23.57 per square foot of living area. The subject has an improvement assessment of \$55,721 or \$25.11 per square foot of living area, which is above the range established by the best comparables in the record but justified based on the subject's superior age and features as outlined herein. After considering adjustments and the differences in the most similar comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

With respect to the land assessment, the three comparables submitted by the appellants had land assessments of \$10,848, \$12,023, and \$8,679, respectively. The subject property has a land assessment of \$9,409. The record contained no data with respect to the size of the comparable parcels, which would have enabled the Board to perform a more meaningful analysis. Nevertheless, the Board finds the subject's land assessment is within the range established by the comparables and does not demonstrate assessment inequity.

In conclusion, based on this record the Property Tax Appeal Board finds the appellants have not indicated with clear and convincing evidence that the subject is inequitably assessed and no reduction to the assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 3, 2010

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.